

(23)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

**Sub: - Internal Audit Report on accounts of ICDS Project Seelampur,
Community Centre, Old Seemapuri, Delhi**

INTRODUCTION

The accounts of **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi** for the period 2021-2023 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 21/06/2023 to 30/06/2023 (07 working days).

Aims and Objectives:-

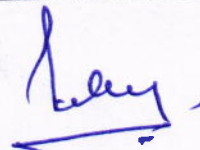
The I.C.D.S. Project SEELAMPUR, community center 2nd floor Old Seemapuri Delhi 110095 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 111 Anganwadi functioning under this project. The aims and objectives of the project are:

1. To improve the nutritional and health status of children in the age group of 0-6 years.
2. To lay the foundation for proper psychological, physical and social development of the child.
3. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
4. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
5. To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

**Name of the HOO/DDO/ during the period of Audit 01-04-2021 to
31-03-2023**

HOD/HOO/CDPO

S.No.	Name	From-To
1.	MR. KULDEEP SINGH	24.09.2020 TO 31.03.2022
2.	MS. PRASHANT	31.03.2022 TO 21.01.2023
3.	SH. PRASHANT	21.01.2023 TO TILL DATE



CASHIER

22

S.No.	Name	From-To
1.	MR UMESH SINGH, SR. ASST.	14.06.2020 TO 31.03.2021
2.	MR CHARAN KUMAR, LDC (Outsource)	01.04.2021 TO 31.03.2023
3.		

VACANCY POSITION

S.NO.	Group (A,B,C)	Sanctioned Posts	Filled Posts	Vacant Posts
1.	B(CDPO)	1	1	0
2.	B (S.A./Asstt.)	1	0	1
3.	C (Sup.)	4	3	1
4.	UDC	0	0	0
5.	C (Clerk)	1	1	0
6.	C (Peon)	0	0	0
	Total	7	5	2

Budget Details for the year 2021-23**ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi**

(Rs. In Rs.)

Financial Year	Budget Allotted	Expenditure	Balance	%Age of Saving
2020-21	25831404	24338129	1493275	
2021-22	28179000	26844734	1334266	
2022-23	37535000	36841056	693944	

Statutory Audit

As per the information provided by **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi** the A.G. (Audit) of the unit has not been conducted till date.

Maintenance of Records

The maintenance of records of **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi** was found satisfactory subject to observations made in the Current Audit Report.

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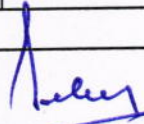
PART-I
Old Internal Audit Report (2011-2021)

There were 04 old outstanding Audit Paras with recovery of Rs.NIL in respect of **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi**. No reply submitted by the unit, however The remaining 04 Paras with recovery of Rs. **NIL** has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	2011-14	01	--	--	--	01(1)
2	2014-21	03	--	--	--	03(1-3)

Details of Old Recovery

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
-----NIL-----					


(PANKAJ NARANG)
IAO/AO
Audit Party No. 06

PART - I

OLD AUDIT PARAS
~~(2011-12 to 2013-14)~~

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16Sub:- Non compliance of Hon'ble supreme Court direction

The Hon'ble supreme court of India on its order dated 7th oct 2004 in the case titled PUCL v/s union India & ors. In writ petition (civil) No. 196/2001 had issued directions to all state Govt. and union territories for supply of supplementary nutrition (as per menu) supplement to children adolescent girls, pregnant and lactating women Under the ICDS projects for 300 days in a year.

On the basis of the above order deptt of Women & Child development, Govt of Delhi entered a contract with Rao Ragubir Singh Sewa Samiti a mother nonprofit Organisation for supplying supplementary nutrition and cooked food and packed weaning food with over all supervision of the MNPO.

On test check of records of the distribution of SNP, It has reveled that non of the audit period the MNPO supplied SNP meals for 300days in a year. Details as under

S.NO.	YEAR	No. OF SNP SUPPLIED
1	2011-12	234
2	2012-13	284
3	2013-14	289

Supply of SNP less than 300 days is violation of the Hon'ble supreme court direction and non compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year. As directed by the Supreme Court reasons for non compliance of supreme court directions may be elucidated to the Audit.

(Roy Chacko. P)
I.A.O, Audit Party No. VIII

TAN NO.01.

Ref.Audit memo No.09 Date 25/04/2014

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Sub :- Financial assistance to lactating and nursing mother belonging to weaker sections of society.

The objective of the scheme is to provide financial assistance to mothers of newly born children belonging to SC/ST communities for nourishing meals who cannot afford to have the balanced diet after delivery because of malnutrition is widely prevail in poor SC/ST families. The sound health of the mother and her physical capabilities to feed the newly born baby is a crucial factor in bringing up a newly born healthy generation. The assistance is meant to providing food nourishment to the lactating mothers throughout the period of lactation. Year wise break up of no beneficiaries and amount spent.

YEAR	No. of Registered SC/ST Pregnant + Lactating Mother	No. of beneficiaries Identified	Amount Disbursed	Budget Allotted	Unutilized
2011-12	2678	nil	nil	5000	5000
2012-13	4037	nil	nil	4000	4000
2013-14	4466	nil	nil	4000	4000

From the above table it is clear that despite large no. of SC/ST pregnant and lactating mothers availing SNP meals from the aganwaries none of them received financial assistance of Rs.500 and entire budget lapsed. Its needs elucidation.

Department should try all out efforts to identify eligible beneficiaries of the weaker sections of the society and make wider publicity of the scheme among the target group i.e SC/ST(weaker section) under intimation to Audit.

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TAN Mo.02

Ref.Audit Memo No. 11. Dated :- 28-04-14

Subject:- Stock Registers Consumable & Property Register.

During the test check of the Stock Registers of Consumable and Property Register maintained by the office of the ICDS Seelam Pur project , Delhi, the following irregularities have been noticed:-

1.Property Register

1. Physical Verification Certificate of Property register are not recorded in the stock register for the audit period, which is required as per the rule 192 (i) of the General Financial Rule 2005, Needful be done and shown to audit.
- 2 Liveries items i.e. 1035 saree's entered in this register on page no.6 & 12,. At sr. no 1, 2, 3, 4, 5, 6, & 7. The same should be entered in the liveries register instead of Property stock register.
3. Balance of items of Property stock register not shown in the prescribed columns.
4. In the Property Stock Register majority of items have been shown as issued, which is irregular. It is suggested that for this purpose the inventory or display register should be maintained and items shown as nil in property Stock register only after condemnation by the condemnation board or if any item has been transferred to some other Department.

2.Consumable Stock Register:-

1. Physical Verification Certificate of Consumable items are not recorded in the consumable stock register for the audit period, which is required as per the rule 192 (ii) of the General Financial Rule 2005, Needful be done and shown to audit.

Needful be done and shown to next audit.

(Roy Chacko. P)

I .A .O, Audit Party No. VIII

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PART- II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2021)

Para 01: Non-deposit of Receipts

(Ref. Audit Memo No.01 Dated: 22.10.2021)

On test check of GAR-6 along with challan file and Cash Book, it has been observed that the office of CDPO, Seelampur has received an amount of Rs.7,500/- (Rs. Seven thousand five hundred only) vide receipt no.14 dated 19.07.2018 from Smt. Savitri Devi towards overpayment. However, the same has neither been taken in the DDO cash book nor challan for depositing the amount in to the Govt. Account produced before audit.

Reason for the above irregularities may be elucidated to audit.

Para 02: Overpayment of pay & allowances

(Ref. Audit Memo No.02 Dated: 22.10.2021)

On test check of PBR and Pay bills for the audit period in respect of office of CDPO, Seelampur, it has been observed that the contractual appointment of Shri M. M. Beg has been extended w.e.f. 03.04.2020 to 31.03.2021 to the post of Peon on contract basis at a consolidated Remuneration of minimum of the respective post + applicable DA, i.e. Rs.21,060/- vide Department of Women & child Development, GNCT of Delhi. However his pay for the month of April 2020 has been made for full month where as the payment should have been made w.e.f. 03.04.2020 to 30.04.2020 resulting in overpayment of Rs.1404/-

Sl. No	Period	Bill No/Dated	Payment Due(In Rs) (BP+DA)	Payment Drawn (In Rs) (BP+DA)	Excess (In Rs)
1.	03.04.2020 to 30.04.2020	06/20.05.2020	16800+2856	18000+3060	1200+204 =1404/-

Necessary action may be taken to recover the overpayment made and deposited into government account after due verification of fact and figures under intimation to audit. Similar other cases may also be reviewed at the level of HOO.

Para 03 : Discrepancies in fulfilling codal formalities in procurement.

(Ref. Audit Memo No.08 Dated: 26.10.2021)

1. Purchase beyond delegated financial powers: Department of Women & Child Development, Govt of NCT of Delhi, vide order no. F.76(48)/WCD/Accts/Misc/2013-14/20156-270 dated 24.10.2013, delegated various financial powers of HoD to HOO's.

As per para no.05 serial no.18(a) Purchase of stationery stores, extent of financial powers of HOD delegated to HOO's is Rs. 50,000/- per annum.

Further, as per serial no. 24(b) other stores, i.e, stores required for the working of an establishment, equipments and apparatus is Rs. 10,000/- per annum.

On test check of bills/vouchers for the audit period it has been observed the following purchases were made beyond the financial powers delegated to HOO.

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Bill No.	Date	Amount	Description
2017-18			
41	20.03.18	24259	Plastic Beads
42	20.03.18	23406	Plastic Basket
43	20.03.18	18833	Registers
44	20.03.18	18160	Daily Diary
45	20.03.18	17488	Survey Register
2019-20			
23	10.07.19	23990	Weight Card
24	09.07.19	17830	I-card
41	07.10.19	32840	Misc. Stores
47	18.10.19	20000	Gift items
49	05.11.19	21488	Misc. stores
72	13.01.20	23940	Plastic Mat
73	13.01.20	49352	Weight machine & other stores
81	26.03.20	27142	Misc. stores
88	04.03.20	18401	Registers
89	04.03.20	18401	Registers
2020-21			
21	22.09.20	7195	Misc Stores
22	22.09.20	10726	Module books
40	12.01.21	18498	Face mask
41	12.01.21	59559	Misc. Stores


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1. **Splitting of Purchase:** As per Rule 148 of GFR, a demand for goods/works should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

However, on test check of Bills/ vouchers, it has been observed that similar nature of items are being purchased on consecutive days from the same agency without fulfilling the codal formalities in piece meal basis. Some of the instances are given below:

Date of purchase	Name of the firm	Items	Amount (In Rs.)	CB No. & dated
24.02.2020	DK Traders	Registers	18401	89/04.03.2020
25.02.2020	DK Traders	Registers	18401	88/04.03.2020

Necessary action may be taken to regularize the purchases made beyond the powers of HOO with the approval of HOD under intimation to audit.


 (MATHEW KURIAN)
 AO/IAO,
 Audit Party No. IX

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PART III
TEST AUDIT NOTES
(01.04.2014 to 31.03.2021)

TAN 01: Shortcomings in maintenance of DDO Cash Book.

(Ref. Memo No.02 Dated:22.10.2021)

On test check of cash book for the year 2014-15 to 2020-21, following shortcomings have been observed:

1. **Use of white fluid/corrections:** Rule 13(vi) of Receipt & Payment Rules an erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. It has been observed that in so many cases correction has been made in the cash book but these were not initialled by the Head of Office on such correction.
2. **Verification of Monetary Transactions In Cash Book:** As per Rule 13(ii) all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOS/DDO, in many cases, which is against the rule.
Further as per exception (c) below Rule 13(ii) all Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form G.A.R. 5) and remitted into the accredited bank duly supported by challans for credit to Govt. Account. It has been observed that the Department has not maintained the register of valuable which is against the Rule.
3. **Non-furnishing of fidelity bond:** As per instructions contained in G.F.R-275, a govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31. But, it was found that no security/fidelity bond was furnished by the cashier.
4. **Entry of 'A' Category cheques in the Cash Book;** As per Exception(a) of Rule 13 of receipt & payment rules, an 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate crossed cheques and bank drafts transit register." However it has been observed that all the 'A' category cheques are being entered in the Cash book which is against the rule.
Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 02: Non-Maintenance of LTC Claims /Medical Claims/CEA Register.

(Ref. Memo No.04 Dated:22.10.2021)

While scrutiny of the records provided by the Unit for the period 01-04-2014 to 31-03-2021, the followings observations are made.

(1) Non-Maintenance of LTC Claims Register:-

Under the provision of LTC Rules, the LTC claim, before submission to PAO for payment, should be entered in the Register i.e. Claim Register of LTC to be maintained in the prescribed form. There is provision for entering advance bills also in this register. Instructions printed in the form of the register should be followed. Particulars of recovery if any from the official may also be entered in the register. Further, Under the LTC Rules, after the claim is countersigned and before it is presented for payment, entry in the service book

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should also be made by the DDO. All the relevant details viz date of journey, details of family member, place visited and block year against which LTC availed should be recorded to facilitate for easy reference to regulate the claim further. These entries will prove useful for reference on transfer of the employee to another school.

(2) Non- Maintenance of Register of Medical Claim:

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is not given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Directorate Health Services, Govt. of NCT of Delhi, for its employees, in respect, from time to time.

(3) Non- Maintenance of Children Education Allowance Register:

The scrutiny the records reveal that CEA register has not been maintained by the School. The CEA reimbursement bills as received from the claimants be first of all entered in the Register of CEA and amount actually reimbursed may invariably be indicated in due course. Further, the details like financial year, name of the children with their date of birth etc. to be made in the CEA Reimbursement along with name of items being reimbursed. Further, it may be ensured that the claim has been submitted within the prescribed time limit.

Necessary action may be taken to maintain the above registers and shown to next audit.

TAN 03:- Improper maintenance of Pay Bill Registers.

(Ref. Memo No.05 Dated:22.10.2021)

During the test check of Pay Bill Registers of ICDS, Seelampur project, Delhi for the period from 2014-15 to 2020-21, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
6. GAR-18, Abstract of Pay bill is not prepared.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

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TAN 04:- Improper maintenance of Bill Registers.

(Ref. Memo No.06 Dated:22.10.2021)

On scrutiny of Bill Registers the period from 2014-15 to 2020-21, following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 05 : Shortcomings in Stock Registers

(Ref. Memo No.07 Dated:25.10.2021)

During the test check of stock registers of ICDS Project Seelampur the following shortcomings were observed:-

1. Page counting certificate has not been recorded on the first page of some stock registers.
2. Yearly Physical verification is not being done.
3. Non consumable items are entered in consumable stock registers. For eg. Weight machine, Calculator etc.
4. Closing balance of the stock has not been worked out and the balance of non consumable items has been shown as issued and balance shown as nil, whereas non consumable items should be stuck off only after condemnation or transfer out of the Unit.
5. Index has not been prepared properly.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 06 : Procurement of common use of goods outside GeM

(Ref. Memo No.09 Dated:26.10.2021)

As per the orders issued by the Finance Department, GNCT of Delhi from time to time in accordance with rule 149 of GFR 2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM a certificate to this effect that the particular goods /services are not available on GeM should be recorded.

On test check of bills/vouchers, it has been observed that the unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/vouchers.

Necessary action may be taken to comply with the provision of GFR and shown to next audit


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TAN.07 : Setting up and Building the capacity of Self Help Groups(SHG).

(Ref. Audit Memo No. 10 Dated: 26.10.2021)

On going through agreement signed between Department of Women & Child Development, Govt. of NCT of Delhi and Rao Raghubir Singh Sewa Samiti, 185, Baba Patwari Market Main Road, Khichripur, Delhi-91, a non profit organization/public trust, registered under the Societies registration Act, 1860, As per para no. 07 of the agreement, it has been mentioned that in consideration of providing grand in aid by the Government, the NPO has agreed to supply and distributed the supplementary nutrition's by setting up and building the capacity of Self Help Group (SHGs) of Women for providing supplementary nutrition's to the ICDS beneficiaries for 300 days in a year according to the prescribed nutritional & feeding norms of the Govt. of India from time to time. The composition, formation and functioning are also detailed in the agreement.

Necessary action may be taken to comply with the provision of the agreement as referred above shown to next audit


(MATHEW KURIAN)
AO/IAO, Audit Party No. IX

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Part-II

Current Audit Report 2021-23

During the course of current audit, 09 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 2304/- as per reply provided by the Unit, 08 memo have been converted into 04 TAN and 05 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 2304/-.

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
7	2304	-	-	2304	PARA-2



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PART II
CURRENT AUDIT REPORT
(2021-2022)

PARA 01:- (Ref. Memo No. 06 Dated 26/06/2023)
Sub:- procurement of common use of goods outside GeM.

As per the orders issued by the Finance department GNCTD from time to time in accordance with rule 149 of GFR, it is mandatory for all Govt. buyers to make purchase of goods and services through GeM and if they are not available on GeM should be recorded .

On test check of bills/ vouchers, it has been observed that the Unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/ vouchers.

Necessary action may be taken to comply with the provision of GFR and shown to next audit.

PARA 02:- (Ref. Memo No. 07 Dated 27/06/2023)
Sub:- Overpayment of Pay and Allowances

On the test check of PBR and Pay bills for the audit period 2021-23 in respect of Office of ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi , it has been observed that the contractual appointment of Sh. M.M.Beg has been extended w.e.f. 04/04/22 to 31/03/23 to the post on Peon on contract basis at a Consolidated Remuneration of minimum of the respective post + applicable DA, i.e. Rs.23040/- Vide Department of women and Child Development ,GNCTD. However his pay for month of April 2022 has been made for full month where as the payment should have been made w.e.f. 04/04/22 to 30/04/2022 resulting in **overpayment of Rs. 2304/-**

Sl. No.	Period	Bill no. dated	Payment Due (in Rs.) (BP+DA)	Payment Drawn (in Rs.) (BP+DA)	Excess (in Rs.)
1.	01/04/2022 to 03/04/2022	PB-02 dated 17/04/2022	20736/-	23040/-	2304/-

Necessary action may be taken to recover the overpayment made and deposited into government account after due verification of facts and figures under intimation to the audit.

Similar cases may also be reviewed at the level of HOO. Recovery may be made of Rs. 2304/- under intimation to the audit.



PARA 03:- (Ref. Memo No. 08 Dated 28/06/2020)
Subject: -Irregularities towards rent payment in AWCs.

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As per Office Order No. F. No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 regarding enhancement of rent of Anganwadi Centres (AWC) under the ICDS Scheme wherein it is mentioned that shifting of Anganwadi centres should be done on the basis of following categorization rental norms.

Area	Facilities	Rental Norms
18-25 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 2500/-
26-35 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 3000/-
36-45 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 4000/-
46-55 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 5000/-
56-66 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 6000/-

During the test check of records/files produced to audit in r/o Anganwadi Centres, the following discrepancies have been noticed as under:

1. In most of the cases, the owner/applicant of the house did not mention the area of the room which was offered for anganwadi centres.

2. The applicant did not mention the date on which he/she applied for anganwadi centres on the request letter. The applicant should mention the date.

3. Date of inspection is not mentioned on the certificate issued by concerned committee in most of the cases such as AWC 2, AWC 03, AWC 06, AWC 39 It is necessary to mention the date of inspection before issue of certificate.

5. As per office order no. F. No. 76/(525)/DWCD/ICDS/Hub Centre/2017-18/1403-08 dated 15.06.2020, a committee is to be constituted for fixation of rent of anganwadi centres with following members:

(a) District Officer (Chairperson)

(b) CDPO of concerned project (Member Secretary)

(c) CDPO/Superintendent of concerned District (Member)

(d) External member to be opted by the Chairperson from any other Govt. Department preferably from PWD.

(d) Area Supervisor (Member)



While checking of some files for change of anganwadi centres, no external member was opted by the chair person from any other govt. department preferably from PWD as per off order dated 15.06.2020. In the absence of external member preferably from PWD, the measurement of room area could not be correctly measured as no proof is attached by the owner and the payment of rent was made on the basis of area occupied. Comments of PWD authorities may be obtained for measuring of area in order to avoid the overpayment of rent of anganwadi centres. HOO/CDPO is advice to scrutinize the other similar type of cases and take necessary action as per order/guideline issue by the department under intimation to audit.

PARA 04:- (Ref. Memo No. 09 Dated 28/06/2023)

Sub:-Detail regarding SNP meal supplied during the year 2021-22 to 2022-23
 It is requested to provide record and information regarding period for SNP meals supplied to children adolescent girls, pregnant and lactating women under the ICS project for the audit period 2021-22 to 2022-23 in the proforma given below:-

Sl. No.	Year	No. of days for SNP supplied to children, girls, pregnant and lactating women
1	2021-22	286
2	2022-23	267

Supply of nutrition meals less than 300 days is a violation of the Hon'ble Supreme Court direction and non-compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.


The unit is to be vigilant and the compliance may be shown to the next audit.

PARA 05:- (Dated 20/06/2023)

Sub: Non- Production of Records

1. Medical reimbursement register
2. Tuition fee register
3. Income tax rebate certificate
4. Contingency register
5. Supplementary nutrition food file for the audit period
6. Telephone register
7. Register of un-disbursed amount
8. Packing material/ container stock register
9. Property register

The above mentioned record may be shown to the next audit.


(PANKAJ NARANG)
 IAO/AO
 Audit Party No. VI

(3)

PART III
TEST AUDIT NOTE
(2021-2023)

TAN.01:- (Ref: Audit Memo No.02 dated 22/06/2023)
Sub:- Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi** for the Period 2021-22 to 2022-23 the following shortcomings have been noticed:

1. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc. required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
2. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
3. Cuttings and over writings have also not been attested by any competent authority.
4. Aadhar No. of employees are not mentioned in PBR.
5. Index has not been prepared.

6. Abstract not maintained in PBR.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.02:- (Ref: Audit Memo No.03 dated 23/06/2023)
Sub: Shortcomings in maintenance of Cash Book.

During the test check of Cash Book of office of **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi** for the Period 2021-22 to 2022-23 the following shortcomings have been noticed:

1. **Certificate of Physical verification of cash certificate was not recorded in the prescribed format:** As per Rule 13(4) of Receipt and payment Rules, 1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein the instruction contained in the GFR should be followed. The certificate is normally, be in the following form:

“Certified that cash amounting to Rs.has been physically verified and found correct as per the balance recorded in the cash book:”. “It is advised that in future appropriate certificate to physical verification of cash be recorded in the cash book.”

However, it has been observed the certificate was not recorded in the prescribed format.



2. **Erasers/ Overwritings:** An eraser or overwriting of an entry once made in cash book is strictly prohibited. It has been observed that corrections have been made in the cash book but entries were not initialised by the Head of Office on every such correction.
3. **Incomplete entries:** In some transactions an incomplete entry was made in the cash book the dates of transaction has not been written. Further, Neither the cheque Number nor the date of cheque was written.
4. **As per Rule 13(ii)** all monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOO/ DDO, in many case, which is against the Rule.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.03:- (Ref: Audit Memo No.04 dated 23/05/2023)
Sub: Shortcoming in Bill Register.

On scrutiny of Bill Register of office of the **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi** for the Period Upto 2021-22 to 2022-23 the following shortcomings have been noticed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank Col- 5,6,7,8, and 9** should be completed under the signature of DDO so as to check the actual amount admitted/ passed by the PAO office and timely receipt of cheque, but the same has never been completed/ signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col- 10, 11 and 12** of the register indicate the cheque no./ Date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of the making necessary entry into the Cash Book but these columns were found blank, which is irregular reasons for not signing against col. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col-13,14 and 15** means to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **ECS details** has not been mentioned in the Bill register. Date of sending of ECS by the PAO has not been found against Bill.

Necessary action may be taken to rectify the shortcomings and shown to next audit.



TAN.04:- (Ref: Audit Memo No.05 dated 26/01/2023)
Sub: Shortcomings in Stock Registers

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On test check of Stock Registers (Consumable & Non-consumable) maintained by **ICDS Project Seelampur, Community Centre, Old Seemapuri, Delhi**, the following observations are made:

- (1) Mandatory page counting certificate was not recorded on the first page of Consumable Stock Register.
- (2) As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.
- (3) The details of officials to whom the bills are issued are not mentioned in many registers. The Signature of recipients are also not recorded.
- (4) The Certificate of quality under rule 214 has not been made on the body of the bills.
- (5) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.
- (6) The Annual Store Return has not been prepared.

Necessary action may be taken to rectify the shortcomings and shown to next audit.


(PANKAJ NARANG)
(IAO/Party No.-06)